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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

Chiyoko Matsumi, et al.

Serial No.

10/725,940

Art Unit: 2183

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: December 3, 2003

Examiner: To Be Assigned

For

: RECORDING AND REPRODUCING SYSTEM, RECORDING

: APPARATUS, RECORD MEDIUM, RECORDING AND : REPRODUCING METHOD, RECORDING METHOD,

: REPRODUCING METHOD, PROGRAM AND RECORD MEDIUM

LETTER WITH PROVISIONAL TRANSLATION UNDER 37 CFR §1.78(a)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

On December 13, 2002, Provisional Patent Application No. 60/433,009 was filed with the U.S. Patent and Trademark Office in a language other than English, i.e., in Japanese. Applicants now submit a Verified English-language translation of the provisional application. This translation is being filed within sixteen (16) months from the filing date of the provisional application, i.e., before April 13, 2004. This is in accordance with 37 CFR §1.78(a).

Respectfully submitted, SMITH, GAMBRELL & RUSSELL, LLP

By:

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STATEMENT

I, Masamichi Matsuda

of 1-chome, okutenjin-cho, Takatsuki-shi, Osaka, 569-1118 JAPAN hereby state that to the best of my knowledge and belief, the attached document is a true and complete translation of US Provisional Application 60/433,009.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are publishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code.

Dated this 22nd day of March 2004

Signature of Translator: